

Cost Accounting Standards Notices and Certification

Note: This Notice does not apply to small businesses or foreign governments. This notice is in three parts, identified by Roman Numerals I through III.

Offerors shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant subcontract.

If the offeror is an educational institution, Part II does not apply unless the contemplated contract will be subject to full or modified CAS coverage pursuant to 48 CFR 9903.201-2(c)(5) or 9903.201-2(c)(6), respectively.

I. Disclosure Statement — Cost Accounting Practices and Certification

(a) Any subcontract in excess of \$500,000 resulting from this solicitation, except subcontracts in which the price negotiated is based on (1) established catalog or market prices of commercial items sold in substantial quantities to the general public or (2) prices set by law or regulation, will be subject to the requirements of 48 CFR Chapter 99, Parts 9903 and 9904, except for those subcontracts that are exempt as specified in 48 CFR, Subpart 9903.201-1.

(b) Any offeror submitting a proposal that, if accepted, will result in a subcontract subject to the requirements of 48 CFR Chapter 99, Parts 9903 and 9904 must, as a condition of subcontracting, submit a Disclosure Statement as required by 48 CFR, Subpart 9903.202. The Disclosure Statement must be submitted as a part of the offeror's proposal under this solicitation unless the offeror has already submitted a Disclosure Statement disclosing the practices used in connection with the pricing of this proposal. If an applicable Disclosure Statement has already been submitted, the offeror may satisfy the requirement for submission by providing the information requested in paragraph (c) of Part I of this provision.

CAUTION: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to practice for pricing proposals or accumulating and reporting subcontract performance cost data.

(c) Check the appropriate box below.

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(1) Certificate of Concurrent Submission of Disclosure Statement.

The offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows: (i) original and one copy to the cognizant Administrative Contracting Officer (ACO) and (ii) one copy to the cognizant contract auditor.

The Disclosure must be on Form CASB DS-1. Forms may be obtained from the cognizant ACO or from the loose-leaf version of the Federal Acquisition Regulations.

Date of Disclosure Statement

Name and Address of Cognizant ACO where filed

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement.

- ☐ (2) Certificate of Previously Submitted Disclosure Statement.

The offeror hereby certifies that the Disclosure Statement was filed as follows:

Date of Disclosure Statement

Name and Address of Cognizant ACO where filed

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement.

- ☐ (3) Certificate of Monetary Exemption.

The offeror hereby certifies that the offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling more than \$25 million (of which at least one award exceeded \$1 million) in the cost accounting period immediately preceding the period in which this proposal was submitted. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the University immediately.

- ☐ (4) Certificate of Interim Exemption

The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosure, as defined in paragraph (3) of this subsection, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with 48 CFR, Subpart 9903.202-1, the offeror is not yet required to submit a Disclosure Statement. The offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the offeror will immediately submit a revised certificate to the University, in the form specified under paragraphs (c)(1) or (c)(2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement.

CAUTION: Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$25 million or more in the cost accounting period may not claim this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

II. Cost Accounting Standards — Eligibility For Modified Subcontract Coverage

If the offeror is eligible to use the modified provisions of 48 CFR, Subpart 9903.201-2(b) and elects to do so, the offeror shall indicate by checking the box below. Checking the box below shall mean that the resultant subcontract is subject to the Disclosure and Consistency of Cost Accounting Practices clause in lieu of the Cost Accounting Standards clause.

☐ The offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of 48 CFR, Subpart 9903.201-2(b) and certifies that the offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because, during the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$25 million in awards of CAS-covered prime contracts and subcontracts or no single CAS-covered contract or subcontract exceeding \$1 million. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the University immediately.

CAUTION: An offeror may not claim the above eligibility for modified contract coverage if this proposal is expected to result in the award of a CAS-covered contract of \$25 million or more or if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$25 million or more.

III. Additional Cost Accounting Standards Applicable to Existing Subcontracts

The offeror shall indicate below whether award of the contemplated subcontract would, in accordance with paragraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.

☐ Yes ☐ No

Request for Proposal No.

Name of Offeror

Authorized Representative:

Name Title

Signature _____ Date